

**SUMMARY OF MAJOR CHANGES TO  
DOD 7000.14-R, VOLUME 6B, APPENDIX C  
“GENERAL LEDGER CROSSWALK FOR THE BALANCE SHEET STATEMENT”**

Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure that includes the revision

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Appendix C	Revises the crosswalk to the balance sheet to reflect changes by Treasury Financial Management Service. These include new accounts, titles, and attributes.	Update

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**GENERAL LEDGER CROSSWALK FOR THE BALANCE SHEET STATEMENT**

Table C-1      General Ledger Crosswalk for the Balance Sheet Statement

**APPENDIX C****GENERAL LEDGER CROSSWALK FOR THE BALANCE SHEET STATEMENT**

This appendix identifies the United States Government Standard General Ledger (USSGL) crosswalk for each balance sheet report line. The following explains the information included in the columns of the crosswalk (all ending balances are postclosing balances on the balance sheet statement):

- A. Column (1) represents the line number on the statement.
- B. Column (2) identifies the title of the line number on the statement.
- C. Column (3) identifies whether the preclosing (Pre) or postclosing (Post) USSGL account balance is to be used.
- D. Column (4) identifies whether the beginning balance (B), ending balance (E), or ending minus beginning (E-B) USSGL account balance is to be used.
- E. Column (5) reflects the USSGL account numbers included on each line of the statement.
- F. Column (6) identifies the title of the USSGL account.
- G. Column (7) uses the Department of the Treasury, Financial Management Service (FMS) coding to identify the USSGL amounts as entity (E) or nonentity (O).
- H. Column (8) uses the Treasury Financial Manual (TFM) coding to identify the breakout of assets and liabilities depending upon whether or not they relate to other federal entities. Federal (Fed) identifies assets and liabilities arising from transactions with other federal entities. Non-Federal (NFed) identifies assets and liabilities arising from transactions with the public.
- I. Column (9) uses the FMS coding to identify the breakout as covered (Cov) by budgetary resources or not covered (NCov) by budgetary resources.
- J. Column (10) is used to identify additional breakout requirements for USSGL accounts.

(1) Line No.	(2) Balance Sheet Line Title	(3) Pre/Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Ent/Non	(8) Fed/NFed	(9) Cov/NCov	(10) Additional Information Required
1	ASSETS								
1.A	Intragovernmental								
1.A.1	Fund Balance with Treasury	Post	E	1010	Fund Balance with Treasury	E	Fed		
		Post	E	1010	Fund Balance with Treasury	O	Fed		
1.A.2	Investments	Post	E	1340	Interest Receivable	E	Fed		Related to investments
		Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to investments
		Post	E	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E	Fed		
		Post	E	1611	Discount on U.S. Securities Issued by Public Debt	E	Fed		
		Post	E	1612	Premium on U.S. Securities Issued by Public Debt	E	Fed		
		Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E	Fed		
		Post	E	1620	Investments in Securities Other Than Public Debt Securities	E	Fed		
		Post	E	1621	Discount on Securities Other Than Public Debt Securities	E	Fed		
		Post	E	1622	Premium on Securities Other Than Public Debt Securities	E	Fed		
		Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	E	Fed		
		Post	E	1690	Other Investments	E	Fed		
1.A.3	Accounts Receivable	Post	E	1310	Accounts Receivable	E	Fed		
		Post	E	1310	Accounts Receivable	O	Fed		

Table C-1

(1) Line No.	(2) Balance Sheet Line Title	(3) Pre/Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Ent/Non	(8) Fed/NFed	(9) Cov/NCov	(10) Additional Information Required
1.A.3	Accounts Receivable (Continued)	Post	E	1319	Allowance for Loss on Accounts Receivable	E	Fed		Zero amount, see <a href="#">Chapter 4</a> , 040203.A.3
		Post	E	1319	Allowance for Loss on Accounts Receivable	O	Fed		
		Post	E	1320	Employment Benefit Contributions Receivable	E	Fed		Zero amount, see <a href="#">Chapter 4</a> , 040203.A.3
		Post	E	1330	★Receivable for Transfers of Currently Invested Balances	E	Fed		
		Post	E	1335	Expenditure Transfers Receivable	E	Fed		Related to accounts receivable
		Post	E	1340	Interest Receivable	E	Fed		
		Post	E	1340	Interest Receivable	O	Fed		
		Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		
		Post	E	1349	Allowance for Loss on Interest Receivable	O	Fed		
		Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	Fed		
		Post	E	1360	Penalties, Fines and Administrative Fees Receivable	O	Fed		
		Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		
		Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	O	Fed		
1.A.4	Other Assets	Post	E	1340	Interest Receivable	E	Fed		Related to loans receivable
		Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to loans receivable

Table C-1 (Continued)

(1) Line No.	(2) Balance Sheet Line Title	(3) Pre/Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Ent/Non	(8) Fed/NFed	(9) Cov/NCov	(10) Additional Information Required
1.A.4	Other Assets (Continued)	Post	E	1350	Loans Receivable	E	Fed		
		Post	E	1359	Allowance for Loss on Loans Receivable	E	Fed		
		Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to loans receivable
		Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to loans receivable
		Post	E	1410	Advances to Others	E	Fed		
		Post	E	1410	Advances to Others	O	Fed		
		Post	E	1450	Prepayments	E	Fed		
		Post	E	1450	Prepayments	O	Fed		
		Post	E	1920	Unrequisitioned Authorized Appropriations	E	Fed		
		Post	E	1921	Receivable from Appropriations	E	Fed		Do not use without permission from Department of the Treasury/Office of Management and Budget
		Post	E	1990	Other Assets	E	Fed		
		Post	E	1990	Other Assets	O	Fed		
1.A.5	Total Intragovernmental Assets				Calculation (Lines 1.A.1 through 1.A.4)				
1.B	Cash and Other Monetary Assets	Post	E	1110	Undeposited Collections	E	NFed		
		Post	E	1110	Undeposited Collections	O	NFed		
		Post	E	1120	Imprest Funds	E	NFed		
		Post	E	1120	Imprest Funds	O	NFed		
		Post	E	1130	Funds Held by the Public	E	NFed		
		Post	E	1190	Other Cash	E	NFed		
		Post	E	1190	Other Cash	O	NFed		
		Post	E	1195	Other Monetary Assets	E	NFed		

Table C-1 (Continued)

1.B	Cash and Other Monetary Assets	Post	E	1195	Other Monetary Assets	O	NFed		
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(1) Line No.	(2) Balance Sheet Line Title	(3) Pre/Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Ent/Non	(8) Fed/NFed	(9) Cov/NCov	(10) Additional Information Required
	Assets (Continued)	Post	E	1200	Foreign Currency	E	NFed		
		Post	E	1200	Foreign Currency	O	NFed		
		Post	E	1531	Seized Monetary Instruments	O	NFed		
		Post	E	1532	Seized Cash Deposits	O	NFed		
1.C	Accounts Receivable	Post	E	1310	Accounts Receivable	E	NFed		
		Post	E	1310	Accounts Receivable	O	NFed		
		Post	E	1319	Allowance for Loss on Accounts Receivable	E	NFed		
		Post	E	1319	Allowance for Loss on Accounts Receivable	O	NFed		
		Post	E	1320	Employment Benefit Contributions Receivable	E	NFed		
		Post	E	1340	Interest Receivable	E	NFed		Related to Accounts Receivables
		Post	E	1340	Interest Receivable	O	NFed		Related to Accounts Receivables
		Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to Accounts Receivable
		Post	E	1349	Allowance for Loss on Interest Receivable	O	NFed		Related to Accounts Receivable
		Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to Accounts Receivable
		Post	E	1360	Penalties, Fines and Administrative Fees Receivable	O	NFed		Related to Accounts Receivable
		Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to Accounts Receivable
		Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	O	NFed		Related to Accounts Receivable

Table C-1 (Continued)

1.D	Loans Receivable	Post	E	1340	Interest Receivable	E	NFed		Related to loans
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(1) Line No.	(2) Balance Sheet Line Title	(3) Pre/Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Ent/Non	(8) Fed/NFed	(9) Cov/NCov	(10) Additional Information Required
		Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to loans
		Post	E	1350	Loans Receivable	E	NFed		
		Post	E	1359	Allowance for Loss on Loans Receivable	E	NFed		
		Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to loans
		Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to loans
		Post	E	1399	Allowance for Subsidy	E	NFed		
		Post	E	1551	Foreclosed Property	E	NFed		
		Post	E	1559	Foreclosed Property - Allowance	E	NFed		
1.E	Inventory and Related Property	Post	E	1511	Operating Materials & Supplies (OM&S) Held for Use	E	NFed		★Breakout Held for Repair
		Post	E	1512	OM&S Held in Reserve for Future Use	E	NFed		★Breakout Held for Repair
		Post	E	1513	OM&S Excess, Unserviceable and Obsolete	E	NFed		
		Post	E	1521	Inventory Purchased for Resale	E	NFed		
		Post	E	1522	Inventory Held in Reserve for Future Sale	E	NFed		
		Post	E	1523	Inventory Held for Repair	E	NFed		
		Post	E	1524	Inventory – Excess, Obsolete and Unserviceable	E	NFed		
		Post	E	1525	Inventory – Raw Materials	E	NFed		
		Post	E	1526	Inventory – Work in Process	E	NFed		
		Post	E	1527	Inventory – Finished Goods	E	NFed		
		Post	E	1529	Inventory – Allowance	E	NFed		
		Post	E	1541	Forfeited Property Held for Sale	E	NFed		

Table C-1 (Continued)

1.E	Inventory and Related	Post	E	1542	Forfeited Property Held for Donation	E	NFed		
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(1) Line No.	(2) Balance Sheet Line Title	(3) Pre/Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Ent/Non	(8) Fed/NFed	(9) Cov/NCov	(10) Additional Information Required
	Property (Continued)	Post	E	1549	or Use Forfeited Property – Allowance	E	NFed		
		Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	E	NFed		
		Post	E	1569	Commodities – Allowance	E	NFed		
		Post	E	1571	Stockpile Materials Held in Reserve	E	NFed		
		Post	E	1572	Stockpile Materials Held for Sale	E	NFed		
		Post	E	1591	Other Related Property	E	NFed		
		Post	E	1599	Other Related Property - Allowance	E	NFed		
1.F	General Property, Plant and Equipment	Post	E	1711	Land and Land Rights	E	NFed		
		Post	E	1712	Improvements to Land	E	NFed		
		Post	E	1719	Accumulated Depreciation on Improvements to Land	E	NFed		
		Post	E	1720	Construction in Progress	E	NFed		
		Post	E	1730	Buildings, Improvements, and Renovations	E	NFed		
		Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	E	NFed		
		Post	E	1740	Other Structures and Facilities	E	NFed		
		Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	E	NFed		
		Post	E	1750	Equipment	E	NFed		
		Post	E	1759	Accumulated Depreciation on Equipment	E	NFed		
		Post	E	1810	Assets Under Capital Lease	E	NFed		
		Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	E	NFed		
		Post	E	1820	Leasehold Improvements	E	NFed		
Table C-1 (Continued)									
1.F	General Property, Plant and Equipment (Continued)	Post	E	1829	Accumulated Amortization on Leasehold Improvements	E	NFed		

(1) Line No.	(2) Balance Sheet Line Title	(3) Pre/Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Ent/Non	(8) Fed/NFed	(9) Cov/NCov	(10) Additional Information Required
		Post	E	1830	★Internal Use Software	E	NFed		
		Post	E	1839	★Accumulated Amortization on Internal Use Software	E	NFed		
		Post	E	1840	Other Natural Resources	E	NFed		
		Post	E	1849	Allowance for Depletion	E	NFed		
		Post	E	1890	Other General Property, Plant and Equipment	E	NFed		
1.G	Other Assets	Post	E	1410	Advances to Others	E	NFed		
		Post	E	1410	Advances to Others	O	NFed		
		Post	E	1450	Prepayments	E	NFed		
		Post	E	1450	Prepayments	O	NFed		
		Post	E	1990	Other Assets	E	NFed		
		Post	E	1990	Other Assets	O	NFed		
2	<b>TOTAL ASSETS</b>				Calculation (Lines 1.A.5 through 1.G)				
3	<b>LIABILITIES</b>								
3.A	Intragovernmental Liabilities								
3.A.1	Accounts Payable	Post	E	2110	Accounts Payable		Fed	Cov	
		Post	E	2120	Disbursements in Transit		Fed	Cov	
		Post	E	2140	Accrued Interest Payable		Fed	Cov	Related to Accounts Payable
		Post	E	2150	★Payable for Transfers of Currently Invested Balances		Fed	Cov	
		Post	E	2155	Nonexchange Expenditures Transfers Payable		Fed	Cov	Related to Accounts Payable

Table C-1 (Continued)

3.A.1	Accounts Payable	Post	E	2170	Subsidy Payable to Financing Account		Fed	Cov	
	(Continued)	Post	E	2170	Subsidy Payable to Financing		Fed	NCov	

(1) Line No.	(2) Balance Sheet Line Title	(3) Pre/Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Ent/Non	(8) Fed/NFed	(9) Cov/NCov	(10) Additional Information Required
		Post	E	2179	Account Contra Liability for Subsidy Payable to Financing Account		Fed	Cov	
3.A.2	Debt	Post	E	2140	Accrued Interest Payable		Fed	Cov	Related to Debt
		Post	E	2140	Accrued Interest Payable		Fed	NCov	Related to Debt
		Post	E	2510	Principal Payable to Treasury		Fed	Cov	
		Post	E	2510	Principal Payable to Treasury		Fed	NCov	
		Post	E	2520	Principal Payable to the Federal Financing Bank		Fed	Cov	
		Post	E	2520	Principal Payable to the Federal Financing Bank		Fed	NCov	
		Post	E	2590	Other Debt		Fed	Cov	
		Post	E	2590	Other Debt		Fed	NCov	
3.A.3	Environmental Liabilities	Post	E	2995	★Estimated Cleanup Cost Liability		Fed	Cov	
		Post	E	2995	★Estimated Cleanup Cost Liability		Fed	NCov	
3.A.4	Other Liabilities	Post	E	2130	Contract Holdbacks		Fed	Cov	
		Post	E	2190	Other Accrued Liabilities		Fed	Cov	
		Post	E	2190	Other Accrued Liabilities		Fed	NCov	
		Post	E	2213	Employer Contributions and Payroll Taxes Payable		Fed	Cov	★Do not include Employer contributions to Thrift Savings Plan
★		Post	E	2215	Other Post-Employment Benefits Due and Payable		Fed	Cov	
		Post	E	2225	Unfunded FECA Liability		Fed	NCov	
		Post	E	2290	Other Unfunded Employment Related Liability		Fed	NCov	
		Post	E	2310	Advances from Others		Fed	Cov	
		Post	E	2320	Deferred Credits		Fed	Cov	
		Post	E	2320	Deferred Credits		Fed	NCov	

Table C-1 (Continued)

3.A.4	Other Liabilities	Post	E	2400	Liability for Deposit Funds, Clearing		Fed	Cov	
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(1) Line No.	(2) Balance Sheet Line Title	(3) Pre/Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Ent/Non	(8) Fed/NFed	(9) Cov/NCov	(10) Additional Information Required
	(Continued)				Accounts and Undeposited Collections				
		Post	E	2920	Contingent Liabilities		Fed	Cov	
		Post	E	2920	Contingent Liabilities		Fed	NCov	
		Post	E	2940	Capital Lease Liability		Fed	Cov	
		Post	E	2940	Capital Lease Liability		Fed	NCov	
		Post	E	2950	Liability for Subsidy Related to Undisbursed Loans		Fed	Cov	
		Post	E	2960	Accounts Payable Canceled		Fed	NCov	
		Post	E	2970	Resources Payable to Treasury		Fed	Cov	
		Post	E	2980	Custodial Liability		Fed	NCov	
		Post	E	2990	Other Liabilities		Fed	Cov	
		Post	E	2990	Other Liabilities		Fed	NCov	
3.A.5	Total Intragovernmental Liabilities				Calculation (Lines 3.A.1 through 3.A.4)				
3.B	Accounts Payable	Post	E	2110	Accounts Payable		NFed	Cov	
		Post	E	2120	Disbursements in Transit		NFed	Cov	
		Post	E	2140	Accrued Interest Payable		NFed	Cov	Related to accounts payable
3.C	Military Retirement Benefits, and Other Employment-Related Actuarial Liabilities	Post	E	2610	Actuarial Pension Liability		NFed	Cov	
		Post	E	2610	Actuarial Pension Liability		NFed	NCov	
		Post	E	2620	Actuarial Health Insurance Liability		NFed	Cov	
		Post	E	2620	Actuarial Health Insurance Liability		NFed	NCov	
		Post	E	2630	Actuarial Life Insurance Liability		NFed	Cov	
		Post	E	2630	Actuarial Life Insurance Liability		NFed	NCov	
		Post	E	2650	Actuarial FECA Liability		NFed	Cov	
		Post	E	2650	Actuarial FECA Liability		NFed	NCov	
		Post	E	2690	Other Actuarial Liabilities		NFed	Cov	
		Post	E	2690	Other Actuarial Liabilities		NFed	NCov	

Table C-1 (Continued)

3.D	Environmental Liabilities	Post	E	2995	★Estimated Cleanup Cost Liability		NFed	Cov	
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(1) Line No.	(2) Balance Sheet Line Title	(3) Pre/Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Ent/Non	(8) Fed/NFed	(9) Cov/NCov	(10) Additional Information Required
		Post	E	2995	★Estimated Cleanup Cost Liability		NFed	NCov	
3.E	Loan Guarantee Liability	Post	E	2180	Loan Guarantee Liability		NFed	Cov	
3.F	Other Liabilities	Post	E	2130	Contract Holdbacks		NFed	Cov	
		Post	E	2190	Other Accrued Liabilities		NFed	Cov	
		Post	E	2190	Other Accrued Liabilities		NFed	NCov	
		Post	E	2210	Accrued Funded Payroll and Leave		NFed	Cov	
		Post	E	2211	Withholdings Payable		NFed	Cov	
★		Post	E	2213	Employer Contributions and Payroll Taxes Payable		NFed	Cov	Include only Employer contributions to Thrift Savings Plan
		Post	E	2215	Other Post-Employment Benefits Due and Payable		NFed	Cov	
		Post	E	2216	Pension Benefits Due and Payable to Beneficiaries		NFed	Cov	
		Post	E	2217	Benefits Premiums Payable to Carriers		NFed	Cov	
		Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries		NFed	Cov	
		Post	E	2220	Unfunded Leave		NFed	NCov	
		Post	E	2290	Other Unfunded Employment Related Liability		NFed	NCov	
		Post	E	2310	Advances from Others		NFed	Cov	
		Post	E	2320	Deferred Credits		NFed	Cov	
		Post	E	2320	Deferred Credits		NFed	NCov	
		Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections		NFed	Cov	
		Post	E	2910	Prior Liens Outstanding on Acquired Collateral		NFed	NCov	
		Post	E	2920	Contingent Liabilities		NFed	Cov	
		Post	E	2920	Contingent Liabilities		NFed	NCov	
		Post	E	2940	Capital Lease Liability		NFed	Cov	

Table C-1 (Continued)

(1) Line No.	(2) Balance Sheet Line Title	(3) Pre/Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Ent/Non	(8) Fed/NFed	(9) Cov/NCov	(10) Additional Information Required
		Post	E	2940	Capital Lease Liability		NFed	NCov	★Applicable only to capital leases entered into prior to fiscal year (FY) 1992 and lease purchases prior to FY 1991
		Post	E	2960	Accounts Payable Canceled		NFed	NCov	
		Post	E	2980	Custodial Liability		NFed	NCov	
		Post	E	2990	Other Liabilities		NFed	Cov	
		Post	E	2990	Other Liabilities		NFed	NCov	
4	<b>TOTAL LIABILITIES</b>				Calculation (Lines 3.A.5 through 3.F)				
5	<b>NET POSITION</b>								
5.A	Unexpended Appropriations	Post	E	3100	Unexpended Appropriations				
5.B	Cumulative Results of Operations	Post	E	3310	Cumulative Results of Operations				
6	<b>TOTAL NET POSITION</b>				Calculation (Line 5.A plus Line 5.B)				
7	<b>TOTAL LIABILITIES AND NET POSITION</b>				Calculation (Line 4 plus Line 6)				

Table C-1 (Continued)